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PWGSC PASS Supply Arrangement Overview

The Government of Canada purchases professional services through contract vehicles such as standing offers (SO) and supply arrangements (SA). In some cases, the use of an SO or SA is mandatory.

The Professional Audit Support Services (PASS) SA is a mandatory contract vehicle for contracts related to a range of professional audit and accounting services, split into eight different streams of services.

Description	Solicitation Highlights

PWGSC PASS Supply Arrangement
 The PASS SA is the mandatory procurement tool for most purchases of professional services related to audit and accounting services.
 	
 PASS includes the streams listed in Table 1 below. For each stream, specific resources include Partner/Managing Director, Project Manager/Leader, Senior Auditor, Auditor and Junior Auditor.
 	
 By qualifying for PASS, your firm will become eligible to provide services to the federal government in the audit and accounting areas covered by the streams listed in Table 1.
	The PASS SA is currently open for bids until December 29, 2017. Bids are evaluated quarterly. The next due date for evaluation is:
	 • December 29, 2017 at 2:00 p.m.
	
	 The solicitation can be found at: https://buyandsell.gc.ca/procurement-data/tender-notice/PW-ZQ-006-29483
	
	 <u>Key Requirements</u>
	 • Relevant projects completed within the past five years:
	     o Streams 1, 3, 5, 8 – Four projects valued at >$40,000
	     o Stream 4 – Four projects valued at >$50,000
	     o Stream 6 – Four projects valued at >$20,000
	     o Streams 2, 7 – Two projects valued at >$10,000
	 • Five internal named resources (1 Partner/Managing Director, 1 Project Manager/Leader, 3 Senior Auditors/Auditors) who meet minimum mandatory resource requirements for each position.
	 • For Stream 5 Only: A Corporate Profile demonstrating five years of experience in providing external audit of financial statements and/or related services, an ability to provide opinions on financial statements, and that the bidder is licensed to sign financial statements in Canada
	 • Security clearance (prior to SA award)
	
	 Additional requirements are outlined in Table 2 below.
	
	 A proposal requires both a hard copy and the entry of data into the Centralized Professional Services System (CPSS).

Table 1: PWGSC PASS Supply Arrangement Streams

PWGSC has defined the PASS streams as follows:

Stream	Description
Stream 1: Internal Audit Services	Internal auditing is an independent, objective assurance and consulting activity designed to add value and improve an organization's operations. It helps an organization accomplish its objectives by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of risk management, control, and governance processes. The range of activities under this Stream could include: • Value-for-money audit; • Compliance audit; • Assurance audit; • Management controls audit; • Operational audit; • Horizontal or sectoral audits led by the Comptroller General; and • Develop audit or assurance methodologies to meet the requirements of the Treasury Board Policy on Internal Audit
Stream 2: Practice Inspections	Among the requirements of the Treasury Board Policy on Internal Audit is the adherence to professional standards and rigorous methodology in the delivery of internal audit services. This Stream will therefore require the services of internal audit professionals who have the expertise and objectivity needed to assist in conducting Practice Inspections of the internal audit function within a department or agency.
Stream 3: Information Technology and Systems Audits	This Stream will require the services of professionals to assess the adequacy of a range of activities that could include the following: • Information technology security; • Business continuity planning/preparedness; • Information management policy compliance; • Systems under development; • Service management; • Information technology strategic plans; • Governance processes related to information technology; • Configuration management and change control; • Electronic data interchange and electronic funds transfer; • Data Migration and data integrity; • IT general controls; • Internal control on financial systems; and • System life cycle technical and organizational development. Also required under this Stream are professional services to provide business and technical information support services to audit organizations and could include anyone of the following: • Data extraction and basic and advanced data analyses; • Technical configuration of audit software; • Business customization of audit software; • Training and other services for the implementation of audit software; • Post implementation reviews and evaluations of audit software; and • Management of information technology consulting services, including technology strategy development, to audit organizations.

Stream	Description
Stream 4: Forensic Audits	The range of activities under this Stream could include: • Forensic accounting; • Establishment of effective continuous auditing for fraud detection; • Fraud and allegation investigations; • Attestation of testimony in the courts; • Business evaluations of damages; • Anti-Fraud Programs - Fraud Awareness and Prevention Processes; • Administrative inquiries; • Evolving fraud related accounting/legal standards; and • Computer skills related to the various requirements of forensic requirements.
Stream 5: External Audit Services	The range of activities under this Stream could include: • Financial statement audit readiness assessment; • Financial statement audit; and • Other external assurance work as outlined in the CICA Handbook
Stream 6: Financial and Accounting Services	The range of activities under this Stream could include: • Financial reporting control frameworks; • Financial statement or report preparation; • Accounting standards interpretation; • Policy monitoring; • Accounting standards research; • Financial Services, including costing analysis; • Accounting Services; and • Statements of responsibility for stewardship and/or internal control.
Stream 7: Internal Control Training	This Stream will require the services of professionals to deliver Internal Control Training. The training services may include, but is not limited to, internal audit; financial management; financial reporting; financial policy and accounting. The training would be required to cover all aspects of internal control in the Canadian Federal government environment.
Stream 8: Recipient/ Contribution Agreement Audit	This Stream will require the services of professionals to provide expert services and advice in support of recipient/contribution agreement audit. A Recipient audit is an independent assessment to provide assurance on a recipient's compliance with a funding agreement. The scope of a recipient audit may address any or all financial and non-financial aspects of the funding agreement.

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Table 2: PWGSC PASS Supply Arrangement Requirements

Although the general premise for the evaluation of each stream is similar, each stream has slightly different requirements. The following provides an overview of the key requirements involved in submitting a proposal to qualify for the PASS SA. Consult the PASS RFSA and any amendments (https://buyandsell.gc.ca/procurement-data/tender-notice/PW-ZQ-006-28304) for the full and current set of requirements.

Requirement	Streams	Description
Project Profiles and References Suppliers will be evaluated based on meeting a minimum number of projects in the past five (5) years, the relevance of those projects, and the supplier's involvement.	Stream 1: Internal Audit Services Stream 3: IT and Systems Audits Stream 5: External Audit Services Stream 8: Recipient/Contribution Audits	Four completed projects within the past five years from the solicitation closing date, valued at more than $40,000.00 for the relevant Stream.
	Stream 4: Forensic Audits	Four completed projects within the past five years from the solicitation closing date, valued at more than $50,000.00 for the relevant Stream.
	Stream 6: Financial and Accounting	Four completed projects within the past five years from the solicitation closing date, valued at more than $20,000.00 for the relevant Stream.
	Stream 2: Practice Inspections Stream 7: Internal Control Training	Two completed projects within the past five years from the solicitation closing date, valued at more than $10,000.00 for the relevant Stream.
Internal Named Resources For each stream five named internal resources must be identified as follows: • Partner/Managing Director (1) • Project Manager/ Leader (1) • Senior Auditor or Auditor (3) ***Note:** Only experience in the last 10 years is counted towards years of experience unless otherwise noted.*	Stream 1: Internal Audit Services Stream 2: Practice Inspections Stream 7: Internal Control Training Stream 8: Recipient/Contribution Audits	**Minimum Resource Requirements** *Partner/Managing Director* • CPA, CA, CMA, CGA, CIA, or CGAP • Eight years of audit experience • Two years of experience in: ○ Internal audit (Streams 1 and 2) ○ Developing or delivering internal control training (Stream 7) ○ Recipient/contribution agreement audit (Stream 8) *Project Manager/Leader* • CPA, CA, CMA, CGA, CIA, or CGAP • Six years of audit experience (Streams 1, 2 and 8) or five years of audit experience (Stream 7) • Specific experience: ○ Two years in internal audit (Streams 1 and 2) ○ One year in developing or delivering internal control training (Stream 7) ○ Two years in recipient/contribution agreement audit (Stream 8) *Senior Auditor* • CPA, CA, CMA, CGA, CIA, or CGAP • Experience: ○ Three years of audit experience (Streams 1 and 2) ○ Two years of audit experience in the past six years, and six months of experience in developing and delivering internal control training (Stream 7) ○ Three years of audit experience, or three years in managing transfer payments (Stream 8)

Requirement	Streams	Description
		Auditor (Streams 1 and 8 Only) • CPA, CA, CMA, CGA, CIA, CGAP, or a relevant degree/diploma • Two years of audit experience **NOTES**: • For Stream 2, at least one Partner/Managing Director or Project Manager/Leader must hold IIA CIA certification and qualify in the IIA Quality Assessment Training Course. • There is no Auditor role in Streams 2 and 7.
	Stream 3: IT and Systems Audits	**Minimum Resource Requirements** *Partner/Managing Director* • CPA, CA, CMA, CGA, CIA, CGAP, CISA, CISM, or CISSP • Eight years of experience in the audit of IT and systems *Project Manager/Leader* • CPA, CA, CMA, CGA, CIA, CGAP, CISA, CISM, or CISSP • Six years of experience in the audit of IT and systems *Senior Auditor* • CPA, CA, CMA, CGA, CIA, CGAP, CISA, CISM, or CISSP • Three years of experience in the audit of IT and systems *Auditor* • Relevant degree/diploma • Two years of audit experience including one year of experience in the audit of IT and systems

	Stream 4: Forensic Audits	**Minimum Resource Requirements**
		Partner/Managing Director
		• CPA, CA, CMA, CGA, CIA, CGAP, or CFE
		• Completed four forensic audit projects (each >$50,000), in the past four years
		• Five years of experience in forensic audit
		
		Project Manager/Leader
		• CPA, CA, CMA, CGA, CIA, or CGAP;
		  OR
		  CFE accompanied by a relevant degree/diploma;
		  OR
		  A police studies diploma and 20 years of experience with a police service
		• Completed three forensic audit/investigation projects (each >$50,000), in past four years
		• Five years of experience in forensic audit/investigation
		
		Senior Auditor
		• CPA, CA, CMA, CGA, CIA, or CGAP;
		  OR
		  CFE accompanied by a relevant

Requirement	Streams	Description
		degree/diploma **OR** A police studies diploma and 15 years of experience with a police service • Participated in two forensic audit/ investigation projects (each >$50,000), in past four years • Three years of experience in forensic audit/investigation *Auditor* • CPA, CA, CMA, CGA, CIA, CGAP, or CFE; **OR** A police studies diploma and 10 years of experience with a police service • Participated in one forensic audit/ investigation project (>$50,000), in past four years • One year of experience in forensic audit/investigation
	Stream 5: External Audit Services Stream 6: Financial and Accounting	**Minimum Resource Requirements** *Partner/Managing Director* • CPA, CA, CMA, or CGA • Eight years of experience* *Project Manager/Leader* • CPA, CA, CMA, or CGA • Six years of experience* *Senior Auditor* • CPA, CA, CMA, or CGA • Three years of experience* *Auditor* • CPA, CA, CMA, CGA, or a relevant degree/diploma • Two years of experience* * For Stream 5, experience must be in the external audit of financial statements and related services. For Stream 6, the experience must be in financial and accounting related services.
Corporate Profile (Stream 5 Only)	Stream 5: External Audit Services	Stream 5 bidders must demonstrate: • Five years of experience within the past ten years in providing external audit of financial statements and/or related services • The ability to provide opinions on financial statements • That they are licensed to sign financial statements in Canada
Quality Assurance Approach	All Streams	Must provide a description of the company's quality assurance approach for project activities ranging from initial identification to completion of requirements and fulfillment of client expectations